

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail  
Report for FY 2005"  
for Agency 16R  
Pension Benefit Guaranty Corporation  
Detail Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$16,158,000,000	\$16,464,000,000	(\$306,000,000)	1.9%
<b>Totals:</b>	<b>\$16,158,000,000</b>	<b>\$16,464,000,000</b>	<b>(\$306,000,000)</b>	<b>1.9%</b>

**02 - Federal Interest Receivable/Federal Interest Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$183,000,000	\$182,000,000	\$1,000,000	0.5%
<b>Totals:</b>	<b>\$183,000,000</b>	<b>\$182,000,000</b>	<b>\$1,000,000</b>	<b>0.5%</b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$3,895,000,000	\$1,992,000,000	\$1,903,000,000	48.9%
<b>Totals:</b>	<b>\$3,895,000,000</b>	<b>\$1,992,000,000</b>	<b>\$1,903,000,000</b>	<b>48.9%</b>

**21 - Employee Benefit Contributions Receivables and Payables**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$0	\$7,000	(\$7,000)	100.0%
73 Small Business Administration	\$0	\$5,283,000	(\$5,283,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$5,290,000</b>	<b>(\$5,290,000)</b>	<b>100.0%</b>

**22 - Accounts Receivable, Accounts Payable, and Other Liabilities**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
14 Department of Interior	\$0	(\$48,000)	\$48,000	-100.0%
19 Department of State	\$0	\$7,168	(\$7,168)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>(\$40,832)</b>	<b>\$40,832</b>	<b>-100.0%</b>

**24 - Intra-governmental buy/sell costs/revenues**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$1,000,000	\$0	\$1,000,000	NA
18 U. S. Postal Service	\$1,000,000	\$0	\$1,000,000	NA
24 Office of Personnel	\$1,000,000	\$0	\$1,000,000	NA
36 Department of Veterans Affairs	\$1,000,000	\$0	\$1,000,000	NA
47 General Services Administration	\$3,000,000	\$0	\$3,000,000	NA
<b>Totals:</b>	<b>\$7,000,000</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>NA</b>

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 16R, Continued

**26 - Benefit program Costs/Revenues**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$0	\$37,000	(\$37,000)	100.0%
24 Office of Personnel	\$10,000,000	\$0	\$10,000,000	NA
<b>Totals:</b>	<b><u>\$10,000,000</u></b>	<b><u>\$37,000</u></b>	<b><u>\$9,963,000</u></b>	<b><u>99.6%</u></b>

**29 - Uncategorized - SGLs that are NOT assigned to any other category**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
25 National Credit Union	\$0	\$411,194	(\$411,194)	100.0%
<b>Totals:</b>	<b><u>\$0</u></b>	<b><u>\$411,194</u></b>	<b><u>(\$411,194)</u></b>	<b><u>100.0%</u></b>

<b>Grand</b>	<b><u>\$20,253,000,000</u></b>	<b><u>\$18,643,697,362</u></b>	<b><u>\$1,609,302,638</u></b>	<b><u>7.9%</u></b>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded